

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: All Cases.

18-md-2865 (LAK)

**Request for International Judicial  
Assistance pursuant to the Hague  
Convention of  
18 March 1970 on the Taking of  
Evidence Abroad in Civil or  
Commercial Matters**

The United States District Court for the Southern District of New York presents its compliments to the appropriate judicial authority of the United Kingdom of Great Britain and Northern Ireland (the “United Kingdom”), and requests international judicial assistance to obtain evidence to be used in a civil proceeding before this court in the above captioned matter. This request is made pursuant to, and in conformity with, the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters.

This Court requests the assistance described herein as necessary in the interests of justice. The assistance requested is that the appropriate judicial authority of the United Kingdom compel the below named individuals, in their capacity as Administrators and Special Administrators of the below named entities, to produce documents and testimony.

It is expected, based on existing timetables, that (i) the fact discovery period for the above captioned cases will close on or around June 30, 2021, (ii) the submission of expert reports will follow shortly after the close of fact discovery, and expert discovery will be completed at or around the end of 2021, (iii) the parties will move for summary judgment in

early 2022, and (iv) the United States District Court for the Southern District of New York will schedule trial in or around 2022. A party moving for or opposing summary judgment must present evidence to support its arguments, as it does at trial, hence the following request which is made in support of the pending proceedings in New York.

The particulars of this Hague Evidence Request are as follows:

<b>1. Sender</b>	Honorable Lewis A. Kaplan District Judge United States District Court for the Southern District of New York
<b>2. Central Authority of the Requested State</b>	The Senior Master For the attention of the Foreign Process Section Room E16 Royal Courts of Justice Strand LONDON WC2A 2LL
<b>3. Person to whom the executed request is to be returned</b>	Neil J. Oxford Hughes Hubbard & Reed LLP One Battery Park Plaza New York, NY 10004-1482 Tel.: (212) 837-6843 Email: neil.oxford@hugheshubbard.com
<b>4. Specification of the day by which the requesting authority requires receipt of the response to the Letter of Request</b>	
<b>Date</b>	April 30, 2021
<b>Reason for Urgency</b>	The fact discovery period is expected to close on or around June 30, 2021. Trial may be scheduled to occur in 2022, and the parties may move for summary judgment in early 2022 as well.

**IN CONFORMITY WITH ARTICLE 3 OF THE CONVENTION, THE UNDERSIGNED APPLICANT HAS THE HONOR TO SUBMIT THE FOLLOWING REQUEST:**

<b>5a. Requesting judicial authority (Article 3,a)</b>	Honorable Lewis A. Kaplan District Judge United States District Court for the Southern District of New York
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<b>5b. To the competent authority of (Article 3,a)</b>	The United Kingdom of Great Britain and Northern Ireland
<b>5c. Names of the case and any identifying number</b>	In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation 18-md-2865 (LAK)

**6. Names and addresses of the parties and their representatives**

**a. Plaintiff**

Skatteforvaltningen  
Hannemanns Allé 25  
DK-2300 Copenhagen  
Denmark

**Representatives**

William R. Maguire  
Marc A. Weinstein  
Neil J. Oxford  
Dustin P. Smith  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
United States

**b. Defendants**

See attached Schedule A.

**7. Nature of the Proceedings**

**a. Nature of the Proceedings**

In May and June 2018, Plaintiff Skatteforvaltningen (“SKAT”) filed 140 similar complaints in eleven different federal judicial districts. On October 3, 2018, the federal complaints were consolidated in this Multi-District Litigation (“MDL”) and assigned to the Honorable Lewis A. Kaplan. In February 2019, SKAT filed 43 additional complaints, which were consolidated into the MDL assigned to Judge Kaplan. On November 19, 2019, SKAT filed another complaint in the Southern District of New York, which has also been incorporated into the MDL.

This case stems from a fraudulent tax refund scheme to deceive SKAT into paying out over 12.7 billion Danish Kroner (“DKK”), the equivalent of approximately \$2.1 billion (US) of

allegedly withheld dividend tax. Each of over 300 claimants purported to own shares in Danish companies listed on the OMX Copenhagen 20 Index, the 20 most-traded stocks in Denmark. Danish companies are required to withhold 27% tax on dividends they pay to shareholders. Under certain double taxation treaties between Denmark and other countries, including the United States, this amount is reimbursable to certain non-Danish shareholders. The claimants, acting through their agents and representatives, applied to SKAT claiming repayments of amounts withheld on dividends that they purported to have earned on shares of Danish companies that they claimed to hold. These applications are alleged to have been fraudulent because the claimants did not own the shares that they claimed to own, did not earn the dividends they claimed to have earned, and/or were not entitled to the refund amounts they claimed. Based on the allegedly false refund claims submitted by the defendants in the MDL, SKAT asserts that it paid baseless withholding tax refund claims of approximately \$1.2 billion (US). Claimants, that were based in the United States, along with certain of their authorized representatives and other affiliated individuals and entities, are the Defendants in this MDL.

The claimants effectuated the scheme by appointing agents to apply to SKAT for refunds in respect of shares in Danish companies that they did not own or for which they were not otherwise entitled. The claimants each submitted refund claims seeking the full 27% withholding tax that had allegedly been withheld from distributions on shares of Danish companies the claimants purported to own. These claims were submitted through payment agents, which in turn submitted the claims to SKAT. Each entity claiming a withholding tax refund submitted to SKAT a “credit advice,” “income advice,” “tax voucher,” or similar document (a “Credit Advice”) created by a custodian (“Custodian”) that purported to show the claimant’s ownership of shares in Danish companies listed on the OMX Copenhagen 20 Index.

Solo Capital Partners LLP (“Solo Capital”) and other Custodians controlled by Sanjay Shah—Old Park Lane Capital Limited, West Point Derivatives Limited, and Telesto Markets LLP (together with Solo Capital, the “Solo Custodians”—have been in administration or special administration (insolvency proceedings in the United Kingdom) and under the supervision or special supervision of Douglas Nigel Rackham and Michael John Andrew Jervis (the “Administrators”) since September 2016. SKAT understands from the pleadings of the Sanjay Shah defendants in the English proceedings, and correspondence between former counsel for the Solo Custodians and the United Kingdom’s Financial Conduct Authority (the “FCA”), that the Solo Custodians themselves did not have custody of the securities reflected on the Solo Custodians’ Credit Advices, but instead the Solo Custodians purported to have custody accounts with other credit institutions where the securities were held: “JP Morgan,” “SEB,” and “Societe General SA, Zurich Branch” (the “Referenced Sub-Custodians”). The Referenced Sub-Custodians are alleged to have held Danish Securities on behalf the Solo Custodians, and by extension, certain Defendants in this MDL.

As such, information related to the Referenced Sub-Custodians and the Solo Custodians is relevant to the issue as to whether the Defendants held the shares they purported to own, and so is pertinent to the claims in the MDL. Likewise, information about whether the Solo Custodians’ bank accounts actually received any Dividends is relevant to the issue as to whether the Defendants held the shares they purported to own, and received the Dividends they purported to receive, and so pertinent to the claims in the MDL. Finally, the Solo Custodian’s correspondence with the FCA is relevant to the Sub-Custodians<sup>1</sup> purported holdings of Danish

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1. As defined below, “Sub-Custodians” means any entity that acted as a sub-custodian for the Solo Custodians, including, but not limited to, J.P. Morgan Securities plc; Skandinaviska Enskilda Banken, Danmark; and

Securities or receipt of Dividends, as the Solo Custodians' former counsel has in its correspondence with the FCA made statement regarding the Solo Custodians' use of Sub-Custodians in relation to Danish Securities and Dividends.

**b. Summary of Complaints**

The allegations in SKAT's complaints in the consolidated actions are substantially similar. SKAT brought complaints against multiple classes of defendants that are subject to jurisdiction in the United States, including: "Plan Defendants," the pension plans that submitted fraudulent dividend withholding tax refund claims to SKAT; "Authorized Representative Defendants," individuals who signed powers of attorney authorizing payment agents to submit fraudulent dividend withholding tax refund claims to SKAT; and "Incorporator Defendants," defendants who incorporated business entities associated with the Plan Defendants that submitted fraudulent dividend withholding tax refund claims to SKAT; as well as other affiliated individuals and entities. The complaints allege that between 2012 and 2015, Defendants submitted fraudulent requests for tax refunds to SKAT. Plaintiff SKAT asserts claims for fraud, aiding and abetting fraud, payment by mistake, unjust enrichment, negligent misrepresentation, and related claims.

**c. Summary of Defense**

The Defendants have been heard in the context of this proceeding by way of their respective answers and response to the complaints, and deny the facts set forth in support of the claims asserted in the complaints. Defendants have had notice of this Hague Evidence Request.

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Société Générale SA, and any of their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, and attorneys.

<b>8a. Evidence to be obtained or other judicial act to be performed (Article 3,d)</b>	Plaintiff SKAT seeks documents and witness examination on oral questions for not more than a total of seven hours from Douglas Nigel Rackham and/or Michael John Andrew Jervis in their capacity of Special Administrators of Solo Capital and Administrators of Solo Group (Holdings) Limited, Solo Group Services Limited, Old Park Lane Capital Limited, West Point Derivatives Limited, and Telesto Markets LLP.
<b>8b. Purpose of the evidence or other judicial act sought</b>	The documents requested from the Administrators will demonstrate whether the Defendants made false representations regarding their ownership of shares in Danish companies; whether the Defendants owned shares in the Danish companies in which they purported to own shares or owned such shares in sufficient quantities to obtain dividends they claim to have received; the circumstances of Defendants' ownership of shares and receipt of dividends from the Danish companies in which Defendants purported to own shares; and whether the Defendants were paid dividends from Danish companies in which they purported to own shares and from which Defendants purported to have received dividends, including whether Defendants had tax withheld on the dividends they purported to receive from Danish companies.
<b>9. Identity and address of any person to be examined (Article 3,e)</b>	<p>Douglas Nigel Rackham          (Special Administrator of Solo Capital and Administrator to the Associated Entities)          PriceWaterhouseCoopers LLP          7 More London, Riverside, London          United Kingdom</p> <p>Michael John Andrew Jervis          (Special Administrator of Solo Capital and Administrator to the Associated Entities)          PriceWaterhouseCoopers LLP          7 More London, Riverside, London          United Kingdom</p>

**10. Questions to be put to the person to be examined or statement of the subject-matter about which they are to be examined (Article 3,f)**

The Solo Custodians purportedly acted as Custodians to certain of the Plans that are defendants in the MDL and allegedly used Sub-Custodians to provide custody services to these defendant Plans.

The Administrators are now in possession of the records of the Solo Custodians, related to the Defendants purported ownership and/or trading of Danish Securities including information related to the use of Sub-Custodians by the Solo Custodians.

The subject of the oral testimony will be:

- i. The Solo Custodians' accounts holding Danish Securities at any Sub-Custodian, during the Applicable Period;
- ii. The statements of the Solo Custodians into which any Dividend was paid, during the Applicable Period; and
- iii. The written correspondence between the Solo Custodians and the United Kingdom's Financial Conduct Authority ("FCA"), including filings the Custodians made with the FCA, during the Applicable Period; and
- iv. Authentication of documents produced pursuant to Paragraph 11, if necessary.

**11. Documents or other property to be inspected (Article 3,g)**

The United States District Court for the Southern District of New York requests that the Administrators produce the following documents, described below, which are in their custody, possession or control, provide a business records certification in the form annexed hereto, and to answer questions upon oral deposition regarding the authenticity, purpose, and meaning of the documents so produced.

**a. Definitions**

- i. "Applicable Period" means January 1, 2012 until December 31, 2016.
- ii. "Danish Securities" means shares of any one of the following Danish securities:

1. A.P. Møller Mærsk A/S
2. A.P. Møller Mærsk A/S A
3. A.P. Møller Mærsk A/S B
4. Auriga Industries A/S
5. Carlsberg A/S
6. Carlsberg A/S - B
7. CHR. Hansen Holding A/S
8. Coloplast A/S
9. Coloplast A/S - B
10. Dampskebsselskabet Norden A/S
11. Danske Bank A/S
12. DSV A/S
13. FLSmidth & CO A/S
14. Gn Store Nord A/S
15. H Lundbeck A/S
16. IC Company A/S
17. ISS World Services A/S
18. NKT Holding A/S
19. Novo Nordisk A/S
20. Novo Nordisk A/S B
21. Novozymes A/S
22. Novozymes A/S B
23. Pandora A/S
24. Simcorp A/S
25. Sydbank A/S
26. TDC A/S
27. Tryg A/S
28. Vestas Wind Systems A/S

- iii. “Defendants” means any of the United States defendants identified on the attached Schedule A.
- iv. “Dividend(s)” means any dividend received as a result of any interest in a Danish Security, including, but not limited to, manufactured dividends and any other dividends not received directly from the entity that issued the dividend.
- v. “Solo Custodians” means Old Park Lane Capital PLC, Solo Capital Partners LLP, Telesto Markets LLP, and West Point Derivatives Ltd.
- vi. “Sub-Custodian(s)” means any entity that acted as a sub-custodian for the Solo Custodians, including, but not limited to, J.P. Morgan Securities plc; Skandinaviska Enskilda Banken, Danmark; Société Générale SA, and any of their affiliates, subsidiaries, predecessors, successors, assigns, principals, officers, directors, employees, agents, representatives, and attorneys.

**b. Documents to be Produced**

	<ul style="list-style-type: none"> <li>i. The statements of the Solo Custodians' accounts holding Danish Securities at any Sub-Custodian, during the Applicable Period;</li> <li>ii. The bank account statements of the Solo Custodians into which any Dividend was paid, during the Applicable Period; and</li> <li>iii. The written correspondence between the Solo Custodians and the FCA, including filings the Custodians made with the FCA, during the Applicable Period.</li> </ul>
<b>12. Any requirement that the evidence be given on oath or affirmation and any special form to be used (Article 3,h)</b>	The examinations shall be taken under the Federal Rules of Civil Procedure of the United States of America, except to the extent such procedure is incompatible with the law of the United Kingdom. The testimony shall be given under oath.
<b>13. Special methods or procedure to be followed (Articles 3,i and 9)</b>	The United States District Court for the Southern District of New York further requests that the Parties' representatives or their designees, a court reporter, and a videographer be permitted to be present during the examination and make a verbatim record of the proceedings; and that the representatives or designees be permitted to examine and cross-examine the witnesses directly.
<b>14. Request for notification of the time and place for the execution of the Request and identity and address of any person to be notified (Article 7)</b>	It is requested that testimony be taken at such place, date, or time as ordered by the Royal Courts of Justice and/or as otherwise scheduled by the representatives of the Plaintiffs and/or as otherwise agreed to by the witnesses and the respective representatives of the Parties.
	Notice thereof should be made to Plaintiff's counsel: Richard Dickman Pinsent Masons LLP 30 Crown Place Earl Street London EC2A 4ES
<b>15. Request for attendance or participation of judicial personnel of the requesting authority at the execution of the Letter of Request (Article 8)</b>	None

**16. Specification of privilege or duty to refuse to give evidence under the law of the State of origin (Article 11, b)**

Under the laws of the United States, a party has a privilege to refuse to disclose the contents of a confidential communication between that party and an attorney that was made for the purpose of obtaining legal advice.

Parties also enjoy limited privileges not relevant here, such as communications between physician and patient, psychotherapist and patient, husband and wife, or clergy and penitent.

United States law also recognizes a testimonial privilege for individuals against criminal self-incrimination. This privilege does not apply to production of documents by an entity.

Outside the strict area of privilege, certain limited immunities are available that may place restrictions on the giving of evidence, such as the limited protection of documents created by attorneys in anticipation of litigation.

**17. The fees and costs incurred which are reimbursable under the second paragraph of Article 14 or under Article 26 of the Convention will be borne by**

SKAT

Date of Request:

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Signature and Seal of the Requesting Authority

**SCHEDULE A – DEFENDANTS AND REPRESENTATIVES**

<b>Defendant</b>	<b>Representative</b>
Avanix Management LLC Avanix Management LLC Roth 401K Plan Batavia Capital Pension Plan Calypso Investments Pension Plan Cavus Systems LLC Cavus Systems LLC Roth 401(K) Plan Hadron Industries LLC Hadron Industries LLC Roth 401(K) Plan Jocelyn Markowitz Richard Markowitz RJM Capital Pension Plan RJM Capital Pension Plan Trust Routt Capital Pension Plan Routt Capital Trust	<b>Alan E. Schoenfeld</b> WilmerHale 7 World Trade Center 250 Greenwich Street New York, NY 10007  Tel: (212) 295-6401 alan.schoenfeld@wilmerhale.com
David W. Freelove Del Mar Asset Management Saving & Retirement Plan Federated Logistics LLC 401(K) Plan John C. Doscas Sterling Alpha LLC 401(K) Profit Sharing Plan	<b>Bryan C. Skarlatos</b> <b>Eric Smith</b> Kostelanetz & Fink, LLP 7 World Trade Center 250 Greenwich Street, 34th Fl. New York, NY 10007  Tel: (212) 808-8100 bskarlatos@kflaw.com esmith@kflaw.com

<p>Azalea Pension Plan      Basalt Ventures LLC Roth 401(K) Plan      Bernina Pension Plan      Bernina Pension Plan Trust      Elizabeth Van Merkensteijn      John Van Merkensteijn      Michelle Investments Pension Plan      Omineca Pension Plan      Omineca Trust      Remece Investments LLC Pension Plan      Starfish Capital Management LLC Roth 401(K) Plan      Tarvos Pension Plan      Voojoo Productions LLC Roth 401(K) Plan      Xiphias LLC Pension Plan</p>	<p><b>Caroline Ciraolo</b>  <b>Sharon L. McCarthy</b>  <b>Nicholas S. Bahnsen</b>      Kostelanetz &amp; Fink, LLP      601 New Jersey Avenue, NW      Suite 620      Washington, DC 20001        Tel: (202) 875-8000      cciraolo@kflaw.com      smccarthy@kflaw.com      nbahnsen@kflaw.com</p>
<p>Robert Klugman      Aerovane Logistics LLC Roth 401(K) Plan      Edgepoint Capital LLC Roth 401(K) Plan      Headsail Manufacturing LLC Roth 401(K) Plan      The Random Holdings 401K Plan</p>	<p><b>David L. Goldberg</b>      Katten Muchin Rosenman LLP      575 Madison Avenue      New York, NY 10022        Tel: (212) 940-6787      david.goldberg@kattenlaw.com</p>
<p>Acer Investment Group LLC      Alexander Jamie Mitchell III      American Investment Group of New York, L.P.      Pension Plan      Darren Wittwer      David Schulman      DW Construction, Inc. Retirement Plan      Joan Schulman      Kamco Investments, Inc. Pension Plan      Kamco LP Profit Sharing Pension Plan      Linden Associates Defined Benefit Plan      Moira Associates LLC 401 (K) Plan      Newsong Fellowship Church 401 (K) Plan      Riverside Associates Defined Benefit Plan      Robert Crema      Stacey Kaminer</p>	<p><b>John C. Blessington</b>  <b>Brandon R. Dillman</b>  <b>Michael Waller</b>      K&amp;L Gates LLP      State Street Financial Center, One      Lincoln Street      Boston, MA 02111        Tel: (617) 261-3100      john.blessington@klgates.com      brandon.dillman@klgates.com      michael.waller@klgates.com</p>

<p>Acorn Capital Corporation Employee Profit Sharing Plan</p> <p>Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan &amp; Trust</p> <p>Cambridge Way LLC 401K Profit Sharing Plan</p> <p>Gregory Summers</p> <p>Shreepal Shah</p>	<p><b>John Hanamirian</b> Hanamirian Law Firm 30 Wall Street New York, NY 10005</p> <p>Tel: (856) 793-9092 jmh@hanamirian.com</p>
<p>Ackview Solo 401K Plain</p> <p>Aerovane Logistics LLC Roth 401(K) Plan</p> <p>Blackrain Pegasus LLC Solo 401K Plan</p> <p>Blue Ocean Equity LLC Retirement Plan &amp; Trust</p> <p>Bradley Crescenzo</p> <p>Carl Andrew Vergari</p> <p>Cole Enterprises USA Retirement Plan &amp; Trust</p> <p>CSCC Capital Pension Plan</p> <p>Delgado Fox LLC Solo 401K Plan</p> <p>Doston Bradley</p> <p>Edgepoint Capital LLC Roth 401(K) Plan</p> <p>FiftyEightSixty LLC Solo 401K Plan</p> <p>Gavin Crescenzo</p> <p>Gyos 23 LLC Solo 401K Plan</p> <p>Headsail Manufacturing LLC Roth 401K Plan</p> <p>JML Capital LLC 401K Plan</p> <p>John LaChance</p> <p>Kevin Kenning</p> <p>KK Law Firm Retirement Plan Trust</p> <p>Matthew Tucci</p> <p>Mitchell Protass</p> <p>Natoli Management Pension Plan</p> <p>Nova Fonta Trading LLC 401K Plan</p> <p>NYCATX LLC Solo 401K Plan</p> <p>OneZeroFive LLC Solo 401K Plan</p> <p>Pegasus Fox 23 LLC Solo 401K Plan</p> <p>RAK Investment Trust</p> <p>Robert Klugman</p> <p>Roger Lehman</p> <p>Sanford Villa Pension Plan</p> <p>Sean P. Driscoll</p> <p>Svetlin Petkov</p> <p>The 78 Yorktown Pension Plan</p> <p>The Aria Pension Plan</p> <p>The Aston Advisors LLC 401K Plan</p> <p>The Atlantic DHR 401K Plan</p>	<p><b>Mark Allison</b> <b>Zhanna Ziering</b> Caplin &amp; Drysdale, Chartered 600 Lexington Avenue, 21st Floor New York, NY 10022</p> <p>Tel: (212) 379-6000 mallison@capdale.com zziering@capdale.com</p>

The Balmoral Management LLC 401K Pension Plan The Beech Tree Partners 401K Plan The Belforte Pension Plan The Bella Consultants Pension Plan The Blackbird 401K Plan The Bradley London Pension Plan The Bravos Advisors 401K Plan The Busby Black 401K Plan The Cambridge Town Line Pension Plan The Canada Rock LLC 401K Plan The Cardinal Consulting Pension Plan The Chambers Property Management, LLC 401K Plan The Costello Advisors Pension Plan The Crow Associates Pension Plan The Diamond Scott Capital Pension Plan The Dink 14 LLC 401K Plan The DMR Pension Plan The Dosmon BLY Pension Plan The Egret Associates LLC 401K Plan The Eskin Pension Plan The Everything Clean LLC 401K Plan The Fieldcrest Pension Plan The FWC Capital LLC Pension Plan The Green Group Site Pension Plan The Hawk Group Pension Plan The Heron Advisors Pension Plan The Hibiscus Partners LLC 401K Plan The Hoboken Advisors LLC 401K Plan The Hotel Fromance Pension Plan The Houston Rocco LLC 401K Plan The India Bombay LLC 401K Pension Plan The ISDB Pension Plan The Jayfran Blue Pension Plan The Joanne E. Bradley Solo 401K Plan The JT Health Consulting LLC 401K Plan The Jump Group LLC 401K Plan The KASV Group Pension Plan The Kodiak Capital Pension Plan The Krabi Holdings LLC 401K Plan The Kyber Pension Plan The Lakeview Advisors 401K Plan The LBR Capital Pension Plan The Lerici Capital Pension Plan The Ludlow Holdings 401K Plan	
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<p>The M2F Wellness LLC 401K Plan The Maple Advisors LLC 401K Plan The Monin Amper Pension Plan The Mountain Air LLC 401K Plan The MPQ Holdings LLC 401K Plan The Mueller Investments Pension Plan The NYC Stanismore Pension Plan The Oak Tree One 401K Plan The Oaks Group Pension Plan The Osprey Assocs. LLC 401K Plan The Patrick Partners Conglomerate Pension Plan The Petkov Management LLC 401K Plan The Petkov Partners Pension Plan The Proper Pacific LLC 401K Plan The Random Holdings 401K Plan The RDL Consulting Group LLC Pension Plan The Regoleth Pension Plan The Robin Daniel Pension Plan The Saba Capital LLC 401K Plan The Sandpiper Pension Plan The Sea Bright Advisors LLC 401K Plan The Sector 230 LLC 401K Plan The Shapiro Blue Management LLC 401K Plan The Sinclair Pension Plan The SKSL LLC Pension Plan The Skybax LLC 401K Plan The Snow Hill Pension Plan The SPKK LLC 401K Plan The Stark Pension Plan The Stor Capital Consulting LLC 401K Plan The SVP 401K Plan The Tag Realty Advisors LLC 401K Plan The Texas Rocco LLC 401K Plan The Throckmorton Advisors 401K Plan The TKKJ LLC 401K Plan The Valerius LLC Solo 401K Plan The Wave Maven LLC 401K Plan The West River Pension Plan The Westport Advisors LLC 401K Plan The Westridge Ave LLC 401K Plan The Zen Training LLC 401(K) Plan Thomas Kertelits Todd Bergeron Vincent Natoli</p>	
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<p>Andrea Tew  Autoparts Pensions Group Trust  Bernard Tew  Bluegrass Investment Management, LLC  Bluegrass Investment Management, LLC  Retirement Plan  Bluegrass Retirement Group Trust  Casting Pensions Group Trust  Central Technologies Pensions Group Trust  Industrial Pensions Group Trust  Stephanie Tew  SV Holdings, LLC Retirement Plan  Tew Enterprises, LLC Retirement Plan  Tew, LP Retirement Plan  Vincent Tew</p>	<p><b>Mark J. Hyland</b>  <b>Thomas Ross Hooper</b>  Seward &amp; Kissel LLP  One Battery Park Plaza  New York, NY 10004    Tel: (202) 737-8833  hyland@sewkis.com  hooper@sewkis.com    <b>Philip W. Collier</b>  <b>John W. Pollock</b>  Stites &amp; Harbison PLLC  400 West Market Street  Suite 1800  Louisville, Kentucky 40202  Tel: (502) 587-3400  pcollier@stites.com  jpollock@stites.com</p>
<p>Scott Goldstein  Sheldon Goldstein  The Goldstein Law Group PC 401(K) Profit  Sharing Plan</p>	<p><b>Martin H. Kaplan</b>  <b>Kari Parks</b>  Gusra Kaplan Nusbaum PLLC  120 Wall Street  New York, New York 10005    Tel: (212) 269-1400  mkaplan@gusraekaplan.com  kparks@gusraekaplan.com</p>

<p>Albedo Management LLC Roth 401(K) Plan      Ballast Ventures LLC Roth 401(K) Plan      Bareroot Capital Investments LLC Roth 401(K) Plan      Battu Holdings LLC Roth 401K Plan      Cantata Industries LLC Roth 401(K) Plan      Cedar Hill Capital Investments LLC Roth 401(K) Plan      Crucible Ventures LLC Roth 401(K) Plan      David Zelman      Dicot Technologies LLC Roth 401(K) Plan      Eclouge Industry LLC Roth 401(K) Plan      Edwin Miller      Fairlie Investments LLC Roth 401(K) Plan      First Ascent Worldwide LLC Roth 401(K) Plan      Fulcrum Productions LLC Roth 401(K) Plan      Green Scale Management LLC Roth 401(K) Plan      Joseph Herman      Keystone Technologies LLC Roth 401(K) Plan      Limelight Global Productions LLC Roth 401(K) Plan      Loggerhead Services LLC Roth 401(K) Plan      Monomer Industries LLC Roth 401(K) Plan      PAB Facilities Global LLC Roth 401(K) Plan      Perry Lerner      Pinax Holdings LLC Roth 401(K) Plan      Plumrose Industries LLC Roth 401K Plan      Roadcraft Technologies LLC Roth 401(K) Plan      Robin Jones      Ronald Altbach      Sternway Logistics LLC Roth 401(K) Plan      Trailing Edge Productions LLC Roth 401(K) Plan      True Wind Investments LLC Roth 401(K) Plan      Tumba Systems LLC Roth 401(K) Plan      Vanderlee Technologies Pension Plan      Vanderlee Technologies Pension Plan Trust</p>	<p><b>Michelle A. Rice</b>      Kaplan Rice LLP      142 West 57th Street, Suite 4A      New York, NY 10019        Tel: (212) 235-0300      mrice@kaplanrice.com</p>
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ED&F Man Capital Markets, Ltd.	<p><b>Neil S. Binder</b>          Binder &amp; Schwartz, LLP          366 Madison Avenue, 6th Floor          New York, NY 10017</p> <p>Tel: (212) 510-7031          nbinder@binderschwartz.com</p>
<p>George Hofmeister          JSH Farms LLC 401(K) Plan          KRH Farms LLC 401(K) Plan          MGH Farms LLC 401(K) Plan          MSJJ Retirement Group Trust          SRH Farms LLC 401(K) Plan          Triton Farms LLC 401(K) Plan</p>	<p><b>Sheldon S. Toll</b>          Law Office of Sheldon S. Toll PLLC          29580 Northwestern Hwy., Ste. 1000          Southfield, MI 48034          Tel: (248) 797-9111          sst@lawtoll.com</p> <p><b>James O'Toole</b>          Smith &amp; O'Toole, PLLC          2333 Alexandria Dr.          Lexington, KY 40504          Tel: (859) 514-6072</p> <p>114 N.2nd St., Ste. A          Richmond, KY 40475          Tel: (859) 575-2639          jotoole@smithotoole.com</p>
<p>Sander Gerber          Sander Gerber Pension Plan</p>	<p><b>Stephen D. Andrews</b>  <b>Amy B. McKinlay</b>          Williams &amp; Connolly LLP          725 Twelfth Street, N.W.          Washington, DC 20005</p> <p>Tel: (202) 434-5000          sandrews@wc.com          amckinlay@wc.com</p>

Michael Ben-Jacob	<p><b>Thomas E.L. Dewey</b>  <b>David S. Pegno</b>  <b>Sean Mullen</b>  Dewey Pegno &amp; Kramarsky LLP  777 Third Avenue  New York, NY 10017</p> <p>Tel: (212) 943-9000  tdewey@dpklaw.com  dpengo@dpklaw.com  smullen@dpklaw.com</p>
Clove Pension Plan Delvian LLC Pension Plan Mill River Capital Management Pension Plan Tradén Investments Pension Plan	<p><b>Edward M. Spiro</b>  Morville, Abramowitz, Grand, Iason &amp; Anello PC  565 Fifth Avenue  New York, NY 10017</p> <p>Tel: (212) 856-9600  espiro@maglaw.com</p>
California Catalog Company Pension Plan Davin Investments Pension Plan DFL Investments Pension Plan Laegeler Asset Management Pension Plan Next Level Pension Plan Rajan Investments LLC Pension Plan Spirit on the Water Pension Plan	<p><b>Gabrielle S. Friedman</b>  Lankler Siffert &amp; Wohl LLP  500 Fifth Avenue  New York, NY 10110</p> <p>Tel: (212) 921-8399  gfriedman@lswlaw.com</p>
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**UNREPRESENTED DEFENDANTS**

<b>Defendant</b>	<b>Address</b>
Raubritter LLC Pension Plan	160 Central Park South, 1726 New York, NY 10019

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

18-md-2865 (LAK)

This document relates to: All Cases.

**DECLARATION OF [WITNESS]**

I, [Witness], hereby declare as follows:

1. I am [position] at PricewaterhouseCoopers LLP (“PWC”).

2. On September \_\_, 2016, insolvency proceedings were commenced in the High Court of Justice, Chancery Division, Companies Court, whereby Solo Capital Partners LLP (“Solo Capital”) was placed into special administration and Old Park Lane Capital Limited, Telesto Markets LLP, and West Point Derivatives Limited (collectively with Solo Capital, the “Solo Custodians”) were placed into administration. On September 23, 2016, Douglas Nigel Rackham and Michael John Andrew Jervis (together, the “Administrators”) of PWC were appointed joint special administrators of Solo Capital and joint administrators of the other Solo Custodians.

3. Upon being appointed, the Administrators secured the hard copy and electronic records of the Solo Custodians.

4. I, and others under my supervision, have reviewed the Solo Custodians’ records to determine from 2012 to 2015, at which financial institutions the Solo Custodians held accounts in which they could have sub-custodied shares of Danish exchanged-traded stock on behalf of

their clients. That review identified only four such institutions or sub-custodians for the period 2012 to 2015: J.P. Morgan Securities plc; Skandinaviska Enskilda Banken, Danmark; and Société Générale SA. None of the Solo Custodians held accounts at any other sub-custodian during the period 2012 to 2015 in which shares of Danish exchanged-traded stock could have been held.

I, [witness], make these statements based on my personal knowledge, and hereby certify under penalty of perjury under [English perjury law] that the foregoing is true and correct.

Dated: [London, United Kingdom]

\_\_\_\_\_, 2021

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[Witness]